

#### FY2015-16

#### \*\* Recalculated \*\*

### 44 Rosebud County 0796 Colstrip Elem

#### **Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213) County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification					
<b>Business Manager/Clerk:</b>	Joanne Schrupp	<b>Phone #:</b> (406) 748-4699			
(C:to)		(Dut)			
(Signature)		(Date)			
Chair, Board of Trustees:	Jose Ortiz				
(Signature)		(Date)			
<b>County Superintendant</b>	Joby Parker				
(Signature)		(Date)			

#### Software

Tyler Technologies (CSA/Infinite Visions) Accounting Package:

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

#### Electronic filers are not required to send the cover page to OPI.



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## **44 Rosebud County** 0796 Colstrip Elem

#### **Project Reporter Codes**

PRC	Title	<b>Program Type</b>	<b>Project Number</b>	CFDA#
000	Local	STATE		State
100	Misc Local Donations	LOCAL		Local
115	Exxon Grant	LOCAL		Local
188	IDEA Part B	FEDERAL	04407967710	84.027
198	IDEA Preschool	FEDERAL	04407967910	84.173A
232	Title II Part A	FEDERAL		84.367
249	Gifted and Talented	STATE	04407961310	State
256	Title VII, Indian Education	FEDERAL	S060A090163	84.060
278	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A093781	84.358A
365	State OTO Indian Education for All	STATE	365	state
844	Title I Improving Basic Programs	FEDERAL		84.010A



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## **44 Rosebud County** 0796 Colstrip Elem

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(01)	(10)	(11)	(12)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	711,329.87	94,421.89	313,031.18	13,597.11
02	Taxes Receivable - Real and Personal (120-149)	2,064.66	49.49	189.97	
03	Taxes Receivable - Protested (150-159)	73.19	3.00	1.87	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	713,467.72	94,474.38	313,223.02	13,597.11
DEF	ERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	ERRED INFLOWS				
36	Deferred Inflows (680)	2,137.85	52.49	191.84	
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	711,329.87	94,421.89	313,031.18	13,597.11
52	TOTAL FUND BALANCE/EQUITY	711,329.87	94,421.89	313,031.18	13,597.11
53	TOTAL LIABILITIES AND FUND BALANCE	713,467.72	94,474.38	313,223.02	13,597.11



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## **44 Rosebud County** 0796 Colstrip Elem

Datance Sheet				
	Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS		` /	( - /	· ,
01   Cash & Investments (101-119) Less Warrants Payable (620)		266,262.08	57,525.00	
02 Taxes Receivable - Real and Personal (120-149)		200,202.00	37,323.00	
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)			11,820.41	
06 Other Current Assets (190-210)			11,020.11	
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		266,262.08	69,345.41	
DEFERRED OUTFLOWS			-	
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
48 Fund Balance for Budget		266,262.08	69,345.41	
52 TOTAL FUND BALANCE/EQUITY		266,262.08	69,345.41	
53 TOTAL LIABILITIES AND FUND BALANCE		266,262.08	69,345.41	



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## **44 Rosebud County** 0796 Colstrip Elem

	Du	nance Sheet			
		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(18)	(19)	(20)	(21)
ASS	SETS AND OTHER DEBITS	( = /			
01	Cash & Investments (101-119) Less Warrants Payable (620)				36,238.82
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				36,238.82
DEI	FERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEI	FERRED INFLOWS				
36	Deferred Inflows (680)				
FUI	ND BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				36,238.82
52	TOTAL FUND BALANCE/EQUITY				36,238.82
53	TOTAL LIABILITIES AND FUND BALANCE				36,238.82



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## **44 Rosebud County** 0796 Colstrip Elem

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(24)	(25)	(26)	(27)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)			1,503,539.82	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			1,503,539.82	
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			1,503,539.82	
52	TOTAL FUND BALANCE/EQUITY			1,503,539.82	
53	TOTAL LIABILITIES AND FUND BALANCE			1,503,539.82	



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## **44 Rosebud County** 0796 Colstrip Elem

ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620) 694.922.70 262.927.84  02 Taxes Receivable - Real and Personal (120-149) 199.87  03 Taxes Receivable - Protested (150-159) 6.90  04 Receivables from Other Funds (160-179) 9  05 Due From Other Governments (180) 9  06 Other Current Assets (190-210) 9  07 Inventories (220 & 230) 9  08 Prepaid Expenses (240) 9  09 Deposits (250) 9  10 TOTAL ASSETS AND OTHER DEBITS 695.129.47 262.927.84  DEFERRED OUTFLOWS 9  11 Deferred Outflows (501) 11  11ABILITIES 9  22 Payable to Other Funds (601-606) 9  23 Due to Other Governments (611) 9  25 Other Current Liabilities (690-99) 9  25 TOTAL LABILITIES 9  DEFERRED INFLOWS 9  36 Deferred Inflows (680) 206.77  FUND BALANCE/EQUITY 9  37 Reserve for Inventories (951) 9  38 Reserve for Endowments (954) 47  17 IF Fund Balance for Budget 9  49 Funda Hanne for Budget 694.922.70 262.927.84  51 TOTAL FUND BALANCE/EQUITY 694.922.70 262.927.84			Technology Fund	Flexibility Fund	Permanent	Debt Service Fund
ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 Taxes Receivable - Protested (150-159) 04 Receivables - Protested (150-159) 05 Due From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Perpaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 09 DEFERRED OUTFLOWS 21 Deferred Outflows (501) 11ABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (601-679) 27 Other Liabilities (600 - 699) 35 TOTAL LIABILITIES 10 DEFERRED INFLOWS 10 DEFERRED INFLOWS 11 DEFERRED INFLOWS 12 DEFERRED INFLOWS 13 Reserve for Inventories (951) 14 Reserve for Inventories (951) 15 Reserve for Encumbrances (953) 16 Reserve for Encumbrances (953) 17 Reserve for Encumbrances (954) 18 Fund Balance For Budget 18 Fund Balance For Budget 18 Fund Balance For Budget 19 FUND BALANCE/EQUITY 19 G94,922.70 262,927.84					Endowment Fund	
ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 Taxes Receivable - Protested (150-159) 04 Receivables - Protested (150-159) 05 Due From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Perpaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 09 DEFERRED OUTFLOWS 21 Deferred Outflows (501) 11ABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (601-679) 27 Other Liabilities (600 - 699) 35 TOTAL LIABILITIES 10 DEFERRED INFLOWS 10 DEFERRED INFLOWS 11 DEFERRED INFLOWS 12 DEFERRED INFLOWS 13 Reserve for Inventories (951) 14 Reserve for Inventories (951) 15 Reserve for Encumbrances (953) 16 Reserve for Encumbrances (953) 17 Reserve for Encumbrances (954) 18 Fund Balance For Budget 18 Fund Balance For Budget 18 Fund Balance For Budget 19 FUND BALANCE/EQUITY 19 G94,922.70 262,927.84						
ASSETS AND OTHER DEBITS  01 Cash & Investments (101-119) Less Warrants Payable (620) 02 Taxes Receivable - Real and Personal (120-149) 03 Taxes Receivable - Protested (150-159) 04 Receivables - Protested (150-159) 05 Due From Other Funds (160-179) 05 Due From Other Governments (180) 06 Other Current Assets (190-210) 07 Inventories (220 & 230) 08 Perpaid Expenses (240) 09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 09 DEFERRED OUTFLOWS 21 Deferred Outflows (501) 11ABILITIES 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (601-679) 27 Other Liabilities (600 - 699) 35 TOTAL LIABILITIES 10 DEFERRED INFLOWS 10 DEFERRED INFLOWS 11 DEFERRED INFLOWS 12 DEFERRED INFLOWS 13 Reserve for Inventories (951) 14 Reserve for Inventories (951) 15 Reserve for Encumbrances (953) 16 Reserve for Encumbrances (953) 17 Reserve for Encumbrances (954) 18 Fund Balance For Budget 18 Fund Balance For Budget 18 Fund Balance For Budget 19 FUND BALANCE/EQUITY 19 G94,922.70 262,927.84		ASSETS, LIABILITIES, AND FUND BALANCE	(28)	(29)	(45)	(50)
199.87   1	ASS		(==)	(==)	(13)	(= 0)
199.87   1	0.1	In 10.7 11.400 7 17 17 17 17 17 17 17 17 17 17 17 17 1	504.022.50	2.52.027.04		
0.3   Taxes Receivable - Protested (150-159)   6.90			,	262,927.84		
04   Receivables from Other Funds (160-179)	_	` '				
Discrimental Control		, ,	6.90			
Of Other Current Assets (190-210)   Inventories (220 & 230)   Inventories (220 & 230)   Inventories (220 & 230)   Inventories (250)   Inventorie	04					
1	05	Due From Other Governments (180)				
08   Prepaid Expenses (240)	06	Other Current Assets (190-210)				
09 Deposits (250) 20 TOTAL ASSETS AND OTHER DEBITS 21 Deferred Outflows (501) 22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES  DEFERRED INFLOWS 36 Deferred Inflows (680) 27 Deferred Inflows (680) 28 Deferred Inflows (680) 39 Reserve for Encumbrances (953) 39 Reserve for Encumbrances (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 53 FUND BALANCE/EQUITY 56 G94,922.70 694,922.70 694,922.70 692,927.84  57 TOTAL FUND BALANCE/EQUITY 694,922.70 692,927.84	07	Inventories (220 & 230)				
20 TOTAL ASSETS AND OTHER DEBITS 695,129.47 262,927.84  DEFERRED OUTFLOWS  21 Deferred Outflows (501)  LIABILITIES  22 Payable to Other Funds (601-606) 23 Due to Other Governments (611) 25 Other Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680)  206.77  FUND BALANCE/EQUITY  37 Reserve for Inventories (951) 38 Reserve for Endowments (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance for Budget 48 Fund Balance for Budget 694,922.70 262,927.84 52 TOTAL FUND BALANCE/EQUITY 694,922.70 262,927.84	08	Prepaid Expenses (240)				
DEFERRED OUTFLOWS       1         21 Deferred Outflows (501)       1         LIABILITIES       1         22 Payable to Other Funds (601-606)       1         23 Due to Other Governments (611)       1         25 Other Current Liabilities (621-679)       1         27 Other Liabilities (690 - 699)       1         35 TOTAL LIABILITIES       1         DEFERRED INFLOWS       206.77         36 Deferred Inflows (680)       206.77         FUND BALANCE/EQUITY       1         37 Reserve for Inventories (951)       1         38 Reserve for Encumbrances (953)       1         39 Reserve for Endowments (954)       1         47 TIF Fund Balance For Budget       694,922.70       262,927.84         52 TOTAL FUND BALANCE/EQUITY       694,922.70       262,927.84	09	Deposits (250)				
Deferred Outflows (501)	20	TOTAL ASSETS AND OTHER DEBITS	695,129.47	262,927.84		
LIABILITIES	DEF	TERRED OUTFLOWS				
22   Payable to Other Funds (601-606)	21	Deferred Outflows (501)				
23	LIA	BILITIES				
25 Other Current Liabilities (621-679) 27 Other Liabilities (690 - 699) 35 TOTAL LIABILITIES  DEFERRED INFLOWS  36 Deferred Inflows (680) 206.77  FUND BALANCE/EQUITY  37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 694,922.70 262,927.84 55 TOTAL FUND BALANCE/EQUITY	22	Payable to Other Funds (601-606)				
27 Other Liabilities (690 - 699)       35 TOTAL LIABILITIES         36 Deferred Inflows (680)       206.77         FUND BALANCE/EQUITY       37 Reserve for Inventories (951)         38 Reserve for Encumbrances (953)       38 Reserve for Endowments (954)         47 TIF Fund Balance For Budget       694,922.70         48 Fund Balance for Budget       694,922.70         52 TOTAL FUND BALANCE/EQUITY       694,922.70         262,927.84	23	Due to Other Governments (611)				
35   TOTAL LIABILITIES	25	Other Current Liabilities (621-679)				
DEFERRED INFLOWS         206.77           36 Deferred Inflows (680)         206.77           FUND BALANCE/EQUITY         206.77           37 Reserve for Inventories (951)         38 Reserve for Encumbrances (953)           39 Reserve for Endowments (954)         39 Reserve for Endowments (954)           47 TIF Fund Balance For Budget         694,922.70         262,927.84           52 TOTAL FUND BALANCE/EQUITY         694,922.70         262,927.84	27	Other Liabilities (690 - 699)				
36 Deferred Inflows (680) 206.77  FUND BALANCE/EQUITY  37 Reserve for Inventories (951)  38 Reserve for Encumbrances (953)  39 Reserve for Endowments (954)  47 TIF Fund Balance For Budget  48 Fund Balance for Budget  52 TOTAL FUND BALANCE/EQUITY  694,922.70 262,927.84	35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY  37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 694,922.70 694,922.70 262,927.84	DEF	ERRED INFLOWS				
37 Reserve for Inventories (951) 38 Reserve for Encumbrances (953) 39 Reserve for Endowments (954) 47 TIF Fund Balance For Budget 48 Fund Balance for Budget 52 TOTAL FUND BALANCE/EQUITY 694,922.70 694,922.70 262,927.84	36	Deferred Inflows (680)	206.77			
38 Reserve for Encumbrances (953)         39 Reserve for Endowments (954)         47 TIF Fund Balance For Budget         48 Fund Balance for Budget       694,922.70       262,927.84         52 TOTAL FUND BALANCE/EQUITY       694,922.70       262,927.84	FUN	D BALANCE/EQUITY				
39 Reserve for Endowments (954)       47 TIF Fund Balance For Budget         48 Fund Balance for Budget       694,922.70       262,927.84         52 TOTAL FUND BALANCE/EQUITY       694,922.70       262,927.84	37	Reserve for Inventories (951)				
47       TIF Fund Balance For Budget         48       Fund Balance for Budget       694,922.70       262,927.84         52       TOTAL FUND BALANCE/EQUITY       694,922.70       262,927.84	38	Reserve for Encumbrances (953)				
48         Fund Balance for Budget         694,922.70         262,927.84           52         TOTAL FUND BALANCE/EQUITY         694,922.70         262,927.84	39	Reserve for Endowments (954)				
52 TOTAL FUND BALANCE/EQUITY 694,922.70 262,927.84	47	TIF Fund Balance For Budget				
52 TOTAL FUND BALANCE/EQUITY 694,922.70 262,927.84	48	Fund Balance for Budget	694,922.70	262,927.84		
	52	Ü	694,922.70			
	53	TOTAL LIABILITIES AND FUND BALANCE		262,927.84		



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## **44 Rosebud County** 0796 Colstrip Elem

	Da	mance Sneet			
		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
			Tunu	Litter prise T und	
	ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,248.52	305,524.05		
02	Taxes Receivable - Real and Personal (120-149)		200.20		
03	Taxes Receivable - Protested (150-159)		2.03		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,248.52	305,726.28		
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)		202.23		
FUN	ID BALANCE/EQUITY				
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,248.52	305,524.05		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,248.52	305,524.05		
53	TOTAL LIABILITIES AND FUND BALANCE	2,248.52	305,726.28		



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## **44 Rosebud County** 0796 Colstrip Elem

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
	ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEI	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEI	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	D BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## **44 Rosebud County** 0796 Colstrip Elem

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
	ASSETS, LIABILITIES, AND FUND BALANCE	(76)	(77)	(78)	(79)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEF	TERRED OUTFLOWS				
21	Deferred Outflows (501)				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEF	TERRED INFLOWS				
36	Deferred Inflows (680)				
FUN	ID BALANCE/EQUITY				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## **44 Rosebud County** 0796 Colstrip Elem

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANC	CE (81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payab	le (620)	38,283.54		
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS		38,283.54		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts		38,283.54		
52 TOTAL FUND BALANCE/EQUITY		38,283.54		
53 TOTAL LIABILITIES AND FUND BALANCE	_	38,283.54	-	_



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**44 Rosebud County** 0796 Colstrip Elem

		Payroll Fund	Claims Fund	Investment Earnings Clearing	Retirement/COBRA Insurance Fund
				Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(86)	(87)	(88)	(89)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## **44 Rosebud County** 0796 Colstrip Elem

		Agency - A	Agency - B	Agency - C	Agency - D
	ASSETS, LIABILITIES, AND FUND BALANCE	(90)	(91)	(92)	(93)
ASS	ETS AND OTHER DEBITS				
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIA	BILITIES				
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUN	ND BALANCE/EQUITY				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## **44 Rosebud County** 0796 Colstrip Elem

		Agency - E	Cafeteria/Flex Plan Fund	
	ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)	
ASS	ETS AND OTHER DEBITS			
01	Cash & Investments (101-119) Less Warrants Payable (620)			
04	Receivables from Other Funds (160-179)			
05	Due From Other Governments (180)			
06	Other Current Assets (190-210)			
20	TOTAL ASSETS AND OTHER DEBITS			
LIA	BILITIES			
22	Payable to Other Funds (601-606)			
23	Due to Other Governments (611)			
24	Warrants Payable (620)			
25	Other Current Liabilities (621-679)			
35	TOTAL LIABILITIES			
FUN	D BALANCE/EQUITY			
52	TOTAL FUND BALANCE/EQUITY			
53	TOTAL LIABILITIES AND FUND BALANCE			



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# 44 Rosebud County0796 Colstrip Elem

#### Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

	nt Revenues, Other Fina	ncing Sources and Residual Equity Transfers In:		Fund Code 01
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Lev	уу	500,544.18	1,228,035.89
	1117 District Levy - I	Distn of Pr Yr's Prot/Dlq Taxes	2,168.34	0.00
	1123 Coal Gross Prod	reeds	855,927.64	619,648.03
	1190 Penalties and In	terest on Taxes	81.57	67.4
	1510 Interest Earning	s	7,398.83	6,183.7
	1900 Other Revenue	from Local Sources	0.00	37.6
	1945 Fees - Users/Re	sale of Supplies	40.00	0.0
	3110 Direct State Aid		1,102,865.89	1,107,991.6
	3111 Quality Educate	r	134,836.65	125,609.5
	3112 At Risk Student		9,829.15	9,334.8
	3113 Indian Educatio	n For All	8,629.20	8,539.9
	3114 American India	n Achievement Gap	34,200.00	34,645.0
	3115 State Spec Ed A	llowable Cost Pymt to Districts	113,607.28	113,145.
	3116 Data For Achiev	vement	6,345.00	8,180.0
	3118 Natural Resource	e Development	7,859.20	12,438.9
	3444 State School Blo	ock Grant	1,065,306.63	1,065,306.6
	3446 SB96 Block Grant Reimbursement		427.13	0.0
otal (	Current Revenues, Other	Financing Sources and Residual Equity Transfers In:	3,850,066.69	4,339,164.84
	nt Expenditures, Other F	inancing Uses and Residual Equity Transfers Out:		E . 1 C . 1 . 0
				Fund Code 0
RC	Program Function	Object	2015 Value	2016 Value
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary	2015 Value	
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary ostruction		2016 Value
кС	1XX Regular Educati	Object on Programs - Elementary/Secondary nstruction 1XX Personal Services - Salaries	1,632,452.99	<b>2016 Value</b> 1,747,781.3
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary astruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1,632,452.99 203,095.83	2016 Value 1,747,781.3 189,153.0
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary nstruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	1,632,452.99 203,095.83 5,324.89	2016 Value 1,747,781.3 189,153.0 5,095.8
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary astruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1,632,452.99 203,095.83	2016 Value 1,747,781.3 189,153.0 5,095.8
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary nstruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52	2016 Value 1,747,781.3 189,153.0 5,095.8 2,970.4
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary astruction  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  5XX Other Purchased Services	1,632,452.99 203,095.83 5,324.89 1,736.08	2016 Value  1,747,781.3  189,153.0  5,095.8  2,970.4  67,280.8
RC	1XX Regular Educati	Object on Programs - Elementary/Secondary nstruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52	2016 Value  1,747,781.3  189,153.0  5,095.8  2,970.4  67,280.8
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary nstruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00	2016 Value  1,747,781.3  189,153.0  5,095.8  2,970.4  67,280.8
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary astruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00	2016 Value  1,747,781.3  189,153.0  5,095.8  2,970.4  67,280.8  0.0
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary nstruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees apport Services - Students	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00 100.00	2016 Value  1,747,781.3 189,153.0 5,095.8 2,970.4 67,280.8 0.0 140,506.4
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary Instruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees Ipport Services - Students 1XX Personal Services - Salaries	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00 100.00	2016 Value  1,747,781.3 189,153.0 5,095.8 2,970.4 67,280.8 0.0 140,506.4 18,759.5
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary instruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees 1Dues and Fees 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00 100.00	2016 Value  1,747,781.3 189,153.0 5,095.8 2,970.4 67,280.8 0.0 140,506.4 18,759.5 864.5
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary nstruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees 1DUES and Fees 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00 100.00 135,720.30 15,763.34 808.36	2016 Value  1,747,781.3 189,153.0 5,095.8 2,970.4 67,280.8 0.0 140,506.4 18,759.5 864.5
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary Instruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees 1DUES - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00 100.00 135,720.30 15,763.34 808.36	2016 Value  1,747,781.3 189,153.0 5,095.8 2,970.4 67,280.8 0.0 140,506.4 18,759.5 864.5 358.9
RC	1XX Regular Educati 1XXX In	Object on Programs - Elementary/Secondary instruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees 1Dues and Fees 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials 1XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials 1Deprovement of Instruction Services	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00 100.00  135,720.30 15,763.34 808.36 1,602.34	2016 Value  1,747,781.3 189,153.0 5,095.8 2,970.4 67,280.8 0.0 140,506.4 18,759.5 864.5 358.9
Mo	1XX Regular Educati 1XXX In  21XX St	Object on Programs - Elementary/Secondary Instruction  1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 3XX Purchased Professional and Technical Services 5XX Other Purchased Services 6XX Supplies and Materials 7XX Property and Equipment Acquisition 810 Dues and Fees Ipport Services - Students 1XX Personal Services - Salaries 2XX Personal Services - Employee Benefits 5XX Other Purchased Services 6XX Supplies and Materials Iprovement of Instruction Services 1XX Personal Services - Salaries	1,632,452.99 203,095.83 5,324.89 1,736.08 73,162.52 17,990.00 100.00  135,720.30 15,763.34 808.36 1,602.34	



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Curre	<mark>nt Expenditu</mark> i	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 01
PRC	Program	Function	Object	2015 Value	<b>2016 Value</b>
			5XX Other Purchased Services	7,353.26	6,881.96
			6XX Supplies and Materials	20,888.64	2,778.93
			810 Dues and Fees	394.00	369.00
		222X Edu	cational Media Services		
			1XX Personal Services - Salaries	69,698.70	81,122.14
			2XX Personal Services - Employee Benefits	13,483.18	13,745.91
			6XX Supplies and Materials	5,862.15	6,998.39
		23XX Sup	oport Services - General Administration		
			1XX Personal Services - Salaries	58,662.09	56,552.86
			2XX Personal Services - Employee Benefits	6,769.98	6,260.46
			3XX Purchased Professional and Technical Services	10,398.40	12,980.27
			5XX Other Purchased Services	15,500.31	12,237.39
			6XX Supplies and Materials	4,310.71	9,837.33
			810 Dues and Fees	10,914.22	11,398.50
		24XX Sup	oport Services - School Administration		
			1XX Personal Services - Salaries	216,911.25	224,725.13
			2XX Personal Services - Employee Benefits	13,182.89	6,853.34
			5XX Other Purchased Services	12,325.02	15,069.14
			6XX Supplies and Materials	16,629.64	17,024.65
			810 Dues and Fees	425.00	559.10
		25XX Sup	pport Services - Business		
			1XX Personal Services - Salaries	87,792.90	93,337.63
			2XX Personal Services - Employee Benefits	3,704.37	3,344.02
			3XX Purchased Professional and Technical Services	27,069.29	16,699.15
			5XX Other Purchased Services	1,585.99	2,748.23
			6XX Supplies and Materials	3,712.46	6,991.56
			810 Dues and Fees	356.40	508.27
			8XX Other Expenditures	129.60	243.60
		26XX Ope	eration and Maintenance of Plant Services		
			1XX Personal Services - Salaries	249,194.53	270,122.61
			2XX Personal Services - Employee Benefits	37,218.56	34,220.67
			3XX Purchased Professional and Technical Services	19,123.67	12,184.21
			4XX Purchased Property Services	240,291.46	227,579.45
			5XX Other Purchased Services	39,899.70	44,415.08
			6XX Supplies and Materials	74,160.84	54,428.48
			7XX Property and Equipment Acquisition	6,000.00	0.00
			810 Dues and Fees	242.00	625.00
	280 Specia	al Education	- Local and State		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	161,272.67	170,579.17
			2XX Personal Services - Employee Benefits	20,129.49	21,075.43
			5XX Other Purchased Services	544.27	746.02



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ıt Expendit	ures, Other Fi	nancing Uses and Residual Equity Transfers Out:		Fund Code (
Program	Function	Object	2015 Value	<b>2016 Value</b>
	21XX Sup	pport Services - Students		
		1XX Personal Services - Salaries	53,853.58	54,641.2
		2XX Personal Services - Employee Benefits	801.36	563.5
		3XX Purchased Professional and Technical Services	25,636.64	23,187.3
316 Data	a For Achieven	nent		
	23XX Sup	oport Services - General Administration		
		6XX Supplies and Materials	6,346.84	9,086.5
360 Stat	e Gifted & Tal	ented Reimbursement		
	1XXX Ins	struction		
		1XX Personal Services - Salaries	13,552.21	13,980.
		2XX Personal Services - Employee Benefits	1,064.58	1,094.
365 Indi	an Education	for All - OTO & Ongoing		
	1XXX Ins	struction		
		1XX Personal Services - Salaries	9,466.59	9,853.
		2XX Personal Services - Employee Benefits	1,463.29	1,547.
420 Title	e I, Part A, Im	proving Basic Programs		
	1XXX Ins	struction		
		1XX Personal Services - Salaries	172,647.26	123,514.
		2XX Personal Services - Employee Benefits	24,660.22	11,119.
710 Sch	ool Sponsored	Extracurricular Activities		
	27XX Stu	dent Transportation Services		
		1XX Personal Services - Salaries	2,584.13	1,834.
		2XX Personal Services - Employee Benefits	155.22	111.
		6XX Supplies and Materials	2,485.48	1,912.
	34XX Ext	racurricular - Activities		
		1XX Personal Services - Salaries	39,238.23	25,744.
		2XX Personal Services - Employee Benefits	1,615.85	650.
		3XX Purchased Professional and Technical Services	300.00	0.
		5XX Other Purchased Services	590.46	9,200.
		6XX Supplies and Materials	202.78	575.
		810 Dues and Fees	586.50	543.
720 Sch	ool Sponsored	Athletics		
	27XX Stu	dent Transportation Services		
		1XX Personal Services - Salaries	4,881.08	3,889.
		2XX Personal Services - Employee Benefits	292.29	211.
		6XX Supplies and Materials	7,558.15	6,283.
	35XX Ext	racurricular - Athletics		
		1XX Personal Services - Salaries	81,011.10	76,883.
		2XX Personal Services - Employee Benefits	1,902.49	941.
		3XX Purchased Professional and Technical Services	405.00	0.
		5XX Other Purchased Services	1,583.61	1,464.
		6XX Supplies and Materials	7,298.40	2,205.2



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#### **44 Rosebud County**

### 0796 Colstrip Elem

Curre	nt Expenditui	es, Other Fin	ancing Us	es and Residual Equity T	<mark>Fransfers Out:</mark>				Fund C	Code 01	
PRC	Program	Function	Object					2015 Value	2016 Val	lue	
			810 Du	es and Fees				315.00	2	,461.23	
	910 Food 8	Services									
		31XX Foo	d Services								
			1XX Pe	ersonal Services - Salaries				124,459.18	96	,779.29	
			2XX Pe	ersonal Services - Employe	ee Benefits			25,498.36	17,855.81		
			5XX O	ther Purchased Services				229.18		141.60	
			6XX St	applies and Materials				0.00	2	,211.59	
	999 Undis	tributed									
		61XX Ope	erating Tra	ansfers to Other Funds							
	910 Operating Transfers to Other Funds							34,000.00	16	,000.00	
Total (	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Eq	quity Transfer	s Out:		4,269,482.56	4,218	4,218,147.24	
				Schedule Of Cl	<mark>hanges Wo</mark>	rksh	eet		Fund C	Code 01	
Begin	ning Fund Bal	lance							590,312.27	(1)	
Total	Current Rever	nues, Other Fin	nancing So	urces and Residual Equity	Transfers In				4,339,164.84	(2)	
Total	Current Exper	nditures, Other	Financing	Uses and Residual Equity	Transfers Out				4,218,147.24	(3)	
Increa	ase/Decrease o	f Reserve for	Inventories	3							
	This Year		0.00	Less Last Year	0.0	00	(4a)	0.00			
Increa	ase/Decrease o	f Reserve for 1	Encumbraı	nces							
	This Year		0.00	Less Last Year	0.0	00	(4b)	0.00			
									0.00	(4)	
Endin	g Fund Baland	ce (1 + 2 - 3 +	4)						711,329.87	(5)	



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### 44 Rosebud County 0796 Colstrip Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

Curren	t Revenues, Ot	ther Financi	ing Sources and Residual Equity Transfers In:		Fund Code 10
PRC	Revenue			2015 Value	2016 Value
	1110 Distric	ct Tax Levy		32,303.35	27,168.34
	1117 Distric	ct Levy - Dis	stn of Pr Yr's Prot/Dlq Taxes	80.24	0.00
	1123 Coal C	Gross Procee	eds	8,799.78	40,041.67
	1190 Penalt	ties and Inter	rest on Taxes	2.14	2.10
	1510 Interes	st Earnings		706.82	729.15
	2220 County	y On-Sched	ule Trans Reimb	71,639.06	73,782.92
	3210 State 0	On-Schedule	e Trans Reimb	71,639.08	73,270.29
	3444 State S	School Block	k Grant	375.73	375.73
	3446 SB96	Block Grant	Reimbursement	4.39	0.00
	3447 SB96	Combined E	Block Grant Reimbursement	168.06	0.00
Total C	Current Revenu	ies, Other F	inancing Sources and Residual Equity Transfers In:	185,718.65	215,370.20
Curren	nt Expenditures	s, Other Fin	ancing Uses and Residual Equity Transfers Out:		Fund Code 10
Curren PRC	-	<mark>s, Other Fin</mark> Function	ancing Uses and Residual Equity Transfers Out:  Object	2015 Value	Fund Code 10 2016 Value
	Program	Function		2015 Value	
	Program 1XX Regular	Function r Education	Object	2015 Value	
	Program 1XX Regular	Function r Education	Object n Programs - Elementary/Secondary	2015 Value 109,109.36	
	Program 1XX Regular	Function r Education	Object n Programs - Elementary/Secondary lent Transportation Services		2016 Value
	Program 1XX Regular	Function r Education	Object n Programs - Elementary/Secondary lent Transportation Services 1XX Personal Services - Salaries	109,109.36	<b>2016 Value</b> 124,297.45
	Program 1XX Regular	Function r Education	Object  Programs - Elementary/Secondary  lent Transportation Services  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits	109,109.36 15,699.83	<b>2016 Value</b> 124,297.45 14,258.78
	Program 1XX Regular	Function r Education	Object  Programs - Elementary/Secondary  Ient Transportation Services  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services	109,109.36 15,699.83 1,493.10	2016 Value 124,297.45 14,258.78 1,389.00
	Program 1XX Regular	Function r Education	Object Programs - Elementary/Secondary  lent Transportation Services  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  4XX Purchased Property Services	109,109.36 15,699.83 1,493.10 8,056.13	2016 Value 124,297.45 14,258.78 1,389.00 20,520.45
	Program 1XX Regula	Function or Education 27XX Stud	Object A Programs - Elementary/Secondary Itent Transportation Services  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services	109,109.36 15,699.83 1,493.10 8,056.13 9,725.74	2016 Value  124,297.45 14,258.78 1,389.00 20,520.45 9,943.92
	Program 1XX Regular 280 Special I	Function or Education 27XX Stud	Object a Programs - Elementary/Secondary lent Transportation Services  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials	109,109.36 15,699.83 1,493.10 8,056.13 9,725.74	2016 Value  124,297.45 14,258.78 1,389.00 20,520.45 9,943.92
	Program 1XX Regular 280 Special I	Function or Education 27XX Stud	Object Programs - Elementary/Secondary Ient Transportation Services  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  Local and State	109,109.36 15,699.83 1,493.10 8,056.13 9,725.74	2016 Value  124,297.45 14,258.78 1,389.00 20,520.45 9,943.92
	Program 1XX Regular 280 Special I	Function or Education 27XX Stud	Object A Programs - Elementary/Secondary Itent Transportation Services  1XX Personal Services - Salaries  2XX Personal Services - Employee Benefits  3XX Purchased Professional and Technical Services  4XX Purchased Property Services  5XX Other Purchased Services  6XX Supplies and Materials  Local and State  Itent Transportation Services	109,109.36 15,699.83 1,493.10 8,056.13 9,725.74 48,432.32	2016 Value  124,297.45 14,258.78 1,389.00 20,520.45 9,943.92 45,963.07



#### FY2015-16

\*\* Recalculated \*\*

## **44 Rosebud County** 0796 Colstrip Elem

		Schedule Of Ch	anges Worksho	eet		Fund C	Code 10
Beginning Fund Balance						100,176.88	(1)
Total Current Revenues, Oth	215,370.20	(2)					
Total Current Expenditures,	221,125.19	(3)					
Increase/Decrease of Reserve	e for Inventories	3					
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbrai	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)					94,421.89	(5)



#### FY2015-16

\*\* Recalculated \*\*

### **44 Rosebud County** 0796 Colstrip Elem

#### Schedule of Revenues, Expenditures and Changes in Fund Balance 11 - Bus Depreciation Fund

Curren	t Revenues, Othe	er Financing Source	es and Residual Equity Tr	ansfers In:			Fund C	Code 11
PRC	Revenue					2015 Value	2016 Va	alue
	1110 District	Гах Levy				25,062.35	115	,569.66
	1117 District l	Levy - Distn of Pr Y	r's Prot/Dlq Taxes			69.65		0.00
	1123 Coal Gro	oss Proceeds				17,598.36	31,032.7	
	1190 Penalties	s and Interest on Ta	xes			2.95	5 5.3	
	1510 Interest l	Earnings				1,461.50	2	,414.87
Total C	Current Revenues	, Other Financing	Sources and Residual Equi	ity Transfers In:		44,194.81	149	,022.63
Curren	<mark>it Expenditures, (</mark>	Other Financing U	ses and Residual Equity Tr	ansfers Out:			Fund (	Code 11
PRC	Program Fi	unction Object				2015 Value	2016 Va	lue
	1XX Regular I	· ·	ns - Elementary/Secondary	•				
	_	=	sportation Services					
		7XX P	roperty and Equipment Acqu	uisition		49,880.03		0.00
Total C	Current Expendit	ures, Other Financ	cing Uses and Residual Equ	iity Transfers Ou	t:	49,880.03		0.00
			Schedule Of Ch	<mark>anges Works</mark>	heet		Fund (	Code 11
Begini	ning Fund Balance	;					164,008.55	(1)
Total (	Current Revenues,	Other Financing So	ources and Residual Equity 7	Transfers In			149,022.63	(2)
Total (	Current Expenditu	res, Other Financin	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increa	se/Decrease of Res	serve for Inventorie	s					
ŗ	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease of Res	serve for Encumbra	nces					
-	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1	+ 2 - 3 + 4)					313,031.18	(5)



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## 44 Rosebud County

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#### Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

0796 Colstrip Elem

Curren	t Revenues, (	Other Financi	ing Sourc	es and Residual Equity Tr	ansfers In:				Fund C	ode 12
PRC	Revenue							2015 Value	2016 Va	llue
	1611 Nati	ional School L	unch Prog	gram				129,745.29	141,	672.59
	1612 Scho	ool Breakfast l	Program					20,602.20	26.	,344.60
	1632 Dail	ly Adult Sales						19,443.00	17,738.0	
	1900 Othe	er Revenue fro	m Local S	Sources				910.96		791.21
	3220 State	e Food Service	es Match					1,072.12		471.92
	4550 Fede	eral Child Nut	rition					118,068.10	132.	,623.25
Total C	urrent Reve	nues, Other F	inancing	Sources and Residual Equ	ity Transfer	s In:		289,841.67	319,	,641.57
<mark>Curren</mark>	<mark>t Expenditur</mark>	es, Other Fin	ancing U	ses and Residual Equity T	<mark>ransfers Out</mark>	:			Fund (	Code 12
PRC	Program	Function	Object					2015 Value	2016 Val	lue
	910 Food 8	Services								
		31XX Food	d Services	S						
			1XX P	ersonal Services - Salaries				70,587.36	84	,569.38
			2XX P	ersonal Services - Employee	e Benefits			14,838.25	15	,134.90
			4XX P	urchased Property Services				3,575.66	2	,382.00
			5XX C	ther Purchased Services				1,960.55	1,716.8 215,916.0	
			6XX S	upplies and Materials				208,391.56		
			810 Du	ies and Fees				345.00		345.00
Total C	urrent Expe	nditures, Oth	er Financ	ring Uses and Residual Equ	uity Transfer	s Out:		299,698.38	320	,064.20
				Schedule Of Ch	anges Wo	<mark>rksh</mark>	ieet		Fund C	Code 12
Beginn	ning Fund Bal	lance							14,019.74	(1)
Total C	Current Reven	nues, Other Fir	nancing So	ources and Residual Equity	Transfers In				319,641.57	(2)
Total C	Current Expen	nditures, Other	Financing	g Uses and Residual Equity	Transfers Ou	t			320,064.20	(3)
Increas	se/Decrease of	f Reserve for l	Inventorie	s						
7	Γhis Year		0.00	Less Last Year	0.	00	(4a)	0.00		
Increas	se/Decrease o	f Reserve for I	Encumbra	nces						
7	Γhis Year		0.00	Less Last Year	0.	00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Balanc	ce (1 + 2 - 3 +	4)						13,597.11	(5)



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# 44 Rosebud County0796 Colstrip Elem

#### Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

<mark>urrent Reve</mark>	enues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC Rev	venue	2015 Value	<b>2016 Value</b>
151	O Leterant Families	1 970 00	2.051.54
	0 Interest Earnings 0 Other Revenue from Local Sources	1,879.90 0.00	2,951.55
	Other Revenue from Local Sources  O County Retirement Distribution	747,973.40	1.21 459,891.08
'otal Current	t Revenues, Other Financing Sources and Residual Equity Transfers In:	749,853.30	462,843.84
<mark>'urrent Expe</mark>	enditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code 1
PRC Prog	gram Function Object	2015 Value	<b>2016 Value</b>
1XX	Regular Education Programs - Elementary/Secondary		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	311,754.31	299,656.3
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	24,637.81	24,811.60
	221X Improvement of Instruction Services		
	2XX Personal Services - Employee Benefits	10,196.68	10,773.4
	222X Educational Media Services		
	2XX Personal Services - Employee Benefits	28,923.34	29,908.2
	23XX Support Services - General Administration		
	2XX Personal Services - Employee Benefits	10,065.68	10,801.8
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	34,788.40	36,464.5
	25XX Support Services - Business		
	2XX Personal Services - Employee Benefits	16,275.02	14,594.1
	26XX Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	37,095.43	39,482.9
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	18,038.97	20,562.9
280	Special Education - Local and State		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	25,431.39	27,000.9
	21XX Support Services - Students		
	2XX Personal Services - Employee Benefits	8,837.35	9,001.7
	24XX Support Services - School Administration		
	2XX Personal Services - Employee Benefits	4,111.00	4,266.2
	27XX Student Transportation Services		
	2XX Personal Services - Employee Benefits	666.29	1,179.2
360	State Gifted & Talented Reimbursement		
	1XXX Instruction		
	2XX Personal Services - Employee Benefits	2,160.47	2,235.65
3.5	automated Education Financial and Information Reporting System		



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#### **44 Rosebud County**

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Current Expend	litures, Other Fi	nancing Us	ses and Residual Equity T	<mark>Fransfers Out</mark>	:			Fund C	Code 14
PRC Progra	m Function	Object					2015 Value	2016 Val	lue
365 In	dian Education f	for All - O	ΓO & Ongoing						
	1XXX Ins	struction							
		2XX Pe	ersonal Services - Employe	ee Benefits			1,484.81	1	,547.71
710 Sc	hool Sponsored								
	27XX Stu		sportation Services						
		2XX Pe	ersonal Services - Employe	ee Benefits			356.62		277.21
	34XX Ext		ar - Activities						
			ersonal Services - Employe	ee Benefits			6,365.99	4	,164.96
720 School Sponsored Athletics									
	27XX Stu		sportation Services	_			1,093.97		
	2XX Personal Services - Employee Benefits								888.19
	35XX Extracurricular - Athletics								
040 7	2XX Personal Services - Employee Benefits 1							9	,440.91
910 F	ood Services	10							
	31XX Foo			D (")			20.610.22	20	621.00
Total Cumont I	rmanditunas Otl		ersonal Services - Employe ing Uses and Residual Ed		Out.		28,618.33 581,770.99	29,631.90 576,690.67	
Total Current F	xpenditures, Oti	ier Financ	ing Uses and Residual Eq	quity 1 ransie	rs Out:		381,770.99		
			Schedule Of Cl	hanges Wo	<mark>orksh</mark>	eet		Fund C	Code 14
Beginning Fund	Balance							380,108.91	(1)
Total Current R	evenues, Other Fi	nancing So	ources and Residual Equity	Transfers In				462,843.84	(2)
Total Current E	xpenditures, Othe	r Financing	Uses and Residual Equity	Transfers Ou	t			576,690.67	(3)
Increase/Decrea	se of Reserve for	Inventories	S						
This Year		0.00	Less Last Year	0.	.00	(4a)	0.00		
Increase/Decrea	se of Reserve for	Encumbra	nces						
This Year		0.00	Less Last Year	0.	.00	(4b)	0.00		
								0.00	(4)
Ending Fund B	Ending Fund Balance (1 + 2 - 3 + 4)							266,262.08	(5)



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### **44 Rosebud County** 0796 Colstrip Elem

#### Schedule of Revenues, Expenditures and Changes in Fund Balance 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15	
PRC Revenue	2016 Value	
000 Local		
1900 Other Revenue from Local Sources	1,254.81	
1910 Rentals	1,105.00	
188 IDEA Part B		
4560 IDEA, Part B, Children with Disabilities	149,298.00	
198 IDEA Preschool		
4570 IDEA Preschool	2,798.00	
232 Title II Part A		
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	29,526.00	
249 Gifted and Talented		
3600 State Gifted & Talented Reimbursement	1,437.00	
256 Title VII, Indian Education		
4130 Title VII Indian Education	45,033.00	
778 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)		
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	20,154.00	
344 Title I Improving Basic Programs		
4200 Title I, Part A, Improving Basic Programs	99,161.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	349,766.81	
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		Fund Code
PRC Program Function Object	2015 Value	2016 Value
000 Local		
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
5XX Other Purchased Services		499.
000 Subtotal	_	499.

#### 115 Exxon Grant

100 Misc Local Donations

1XX Regular Education Programs - Elementary/Secondary

1XX Regular Education Programs - Elementary/Secondary

6XX Supplies and Materials

**1XXX Instruction** 

**1XXX Instruction** 

6XX Supplies and Materials 500.00 500.00

115 Subtotal

100 Subtotal

167.09 167.09



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#### **44 Rosebud County**

### 0796 Colstrip Elem

Curr	<mark>ent Expenditu</mark>	res, Other Fir	nancing Uses and Residual Equity Transfers Out:		Fund Code 15
PRC	Program	Function	Object	2015 Value	<b>2016 Value</b>
188	IDEA Part B				
	<b>456 IDEA</b>	, Part B, Chil	dren with Disabilities		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		92,424.15
			2XX Personal Services - Employee Benefits		16,272.52
			5XX Other Purchased Services		1,284.19
			6XX Supplies and Materials		6,290.11
			810 Dues and Fees		133.50
		21XX Sup	port Services - Students		
			1XX Personal Services - Salaries		7,826.10
			2XX Personal Services - Employee Benefits		1,366.93
			3XX Purchased Professional and Technical Services		15,366.25
			5XX Other Purchased Services		4,881.41
			6XX Supplies and Materials		3,092.49
			810 Dues and Fees		360.00
			188 Subtotal		149,297.65
198	IDEA Prescho	ool			
	457 IDEA	Preschool			
		1XXX Ins	truction		
			1XX Personal Services - Salaries		2,363.35
			2XX Personal Services - Employee Benefits		434.65
			198 Subtotal		2,798.00
232	Title II Part A				
	430 Title	II, Part A, Te	acher & Principal Training & Recruiting Fund		
		1XXX Ins	truction		
			1XX Personal Services - Salaries		7,887.46
			2XX Personal Services - Employee Benefits		1,305.32
			3XX Purchased Professional and Technical Services		17,298.19
			5XX Other Purchased Services		3,035.03
			232 Subtotal		29,526.00
249	Gifted and Ta	lented			
	360 State	Gifted & Tale	ented Reimbursement		
		1XXX Ins	truction		
			5XX Other Purchased Services		715.92
			6XX Supplies and Materials		721.49
			249 Subtotal		1,437.41
256	Title VII, Indi	an Education			
	413 Title	VII Indian Ed	lucation		
		21XX Sup	port Services - Students		
			1XX Personal Services - Salaries		20,922.80



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#### **44 Rosebud County**

#### 0796 Colstrip Elem

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Current 1	Expenditur	es, Other Fin	ancing Us	es and Residual Equity	Transfers O	ut:			Fund (	Code 15	
PRC	Program	Function	Object					2015 Value	2016 Va	lue	
			2XX Pe	rsonal Services - Employ	yee Benefits				5	,419.74	
			3XX Pu	rchased Professional and	d Technical Se	ervices			4	,745.15	
			5XX Ot	her Purchased Services					1	1,553.00	
			6XX Su	pplies and Materials						2,392.31	
					Subtotal				45	,033.00	
				Schools(SRS)							
	412 Title V			mall rural Schools (SRS	<b>S</b> )						
		1XXX Inst		10 ' 01 '					1	776.66	
				rsonal Services - Salaries					1	,776.66 236.31	
				rsonal Services - Employ rchased Professional and		rvices				462.97	
				pplies and Materials	i Teelineai Se	rices			17	,601.56	
				es and Fees					1,	76.50	
					Subtotal				20,154.0		
844 Title	e I Improvi	ng Basic Pro	grams								
	420 Title I	, Part A, Imp	roving Bas	sic Programs							
		1XXX Inst	truction								
	1XX Personal Services - Salaries								69,050.6		
			2XX Pe	rsonal Services - Employ	yee Benefits				24,727.13		
				rchased Professional and	d Technical Se	ervices			3,204.68		
			5XX Ot	her Purchased Services						2,178.53	
					Subtotal					,161.00	
Total Cu	rrent Expe	nditures, Oth	er Financi	ng Uses and Residual E	Equity Transf	ers Out	:			3,574.05	
				Schedule Of C	Changes W	<mark>/orks</mark> ł	ieet		Fund (	Code 15	
Beginnir	ng Fund Bal	ance							68,152.65	(1)	
Total Cu	rrent Reven	ues, Other Fi	nancing So	arces and Residual Equit	y Transfers In	1			349,766.81	(2)	
Total Cu	ırrent Expen	ditures, Other	Financing	Uses and Residual Equi	ty Transfers C	Out			348,574.05	(3)	
Increase	Decrease of	f Reserve for I	Inventories								
Th	is Year		0.00	Less Last Year		0.00	(4a)	0.00			
Increase	Decrease of	f Reserve for I	Encumbran	ces							
Th	is Year		0.00	Less Last Year		0.00	(4b)	0.00			
									0.00	(4)	
Ending F	Fund Balanc	ee (1 + 2 - 3 +	4)						69,345.41	(5)	
		· .							· 	. /	
			Pr	oject Reporter Su	ummaries						

**Project Reporter** 

100 Misc Local Donations

000 Local

**Difference** 

1,859.91

-167.09

**Expenditures** 

499.90

167.09

Revenues

2,359.81

0.00



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\*\* Recalculated \*\*

## **44 Rosebud County** 0796 Colstrip Elem

Project Reporter Summarie	S		
Project Reporter	Revenues	Expenditures	Difference
115 Exxon Grant	0.00	500.00	-500.00
188 IDEA Part B	149,298.00	149,297.65	0.35
198 IDEA Preschool	2,798.00	2,798.00	0.00
232 Title II Part A	29,526.00	29,526.00	0.00
249 Gifted and Talented	1,437.00	1,437.41	-0.41
256 Title VII, Indian Education	45,033.00	45,033.00	0.00
278 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	20,154.00	20,154.00	0.00
844 Title I Improving Basic Programs	99,161.00	99,161.00	0.00
Total	349,766.81	348,574.05	1,192.76



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# 44 Rosebud County0796 Colstrip Elem

#### Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

Curren	nt Revenues, (	<mark>Other Financ</mark>	ing Sources and Residual Equity Transfers In:		Fund Code 21
PRC	Revenue			2015 Value	2016 Value
	1510 Inte	rest Earnings		159.02	306.87
	5300 Ope	erating Transfe	ers from Other Funds	34,000.00	16,000.00
Total (	Current Reve	nues, Other F	Financing Sources and Residual Equity Transfers In:	34,159.02	16,306.87
Curre	<mark>nt Expenditur</mark>	res, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regu	ılar Educatio	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	7,357.38	492.24
			2XX Personal Services - Employee Benefits	36.39	2.49
		222X Edu	cational Media Services		
			1XX Personal Services - Salaries	4,435.93	4,962.35
			2XX Personal Services - Employee Benefits	15.37	0.00
		23XX Sup	port Services - General Administration		
			1XX Personal Services - Salaries	7,122.02	0.00
			2XX Personal Services - Employee Benefits	35.22	0.00
		24XX Sup	port Services - School Administration		
			1XX Personal Services - Salaries	0.00	1,539.05
			2XX Personal Services - Employee Benefits	0.00	7.79
		25XX Sup	port Services - Business		
			1XX Personal Services - Salaries	16,454.82	0.00
			2XX Personal Services - Employee Benefits	81.36	0.00
		26XX Ope	eration and Maintenance of Plant Services		
			1XX Personal Services - Salaries	2,966.93	2,412.35
			2XX Personal Services - Employee Benefits	188.24	150.95
		27XX Stud	dent Transportation Services		
			1XX Personal Services - Salaries	2,330.26	1,677.94
			2XX Personal Services - Employee Benefits	106.75	105.00
	910 Food	Services			
		31XX Foo	d Services		
			1XX Personal Services - Salaries	0.00	1,156.75
			2XX Personal Services - Employee Benefits	0.00	8.74
Total (	Current Expe	nditures, Oth	er Financing Uses and Residual Equity Transfers Out:	41,130.67	12,515.65



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		Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund C	Code 21
Beginning Fund Balance					32	,447.60	(1)
Total Current Revenues, Oth	ner Financing So	ources and Residual Equity	Γransfers In		16	5,306.87	(2)
Total Current Expenditures,	Other Financing	g Uses and Residual Equity	Transfers Out		12	,515.65	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserv	e for Encumbra	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)				36	5,238.82	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Curren	t Revenues, O	ther Financ	ing Sources and Residual Equity Transfers In:		Fund Code 26
PRC	Revenue			2015 Value	2016 Value
	1510 Intere	est Earnings		15,309.98	18,801.08
	1900 Other	Revenue fro	om Local Sources	3,459.17	3,829.30
	4820 Feder	al Impact Ai	id - Title VIII	267,700.64	221,591.35
	5200 Sale o	or Compensa	ation for Loss of Assets	25,000.00	5,451.5
Total C	Current Reven	ues, Other F	Financing Sources and Residual Equity Transfers In:	311,469.79	249,673.3
<mark>Curren</mark>	t Expenditure	s, Other Fin	nancing Uses and Residual Equity Transfers Out:		Fund Code 2
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regula	r Education	n Programs - Elementary/Secondary		
		1XXX Ins	truction		
			1XX Personal Services - Salaries	10,718.80	17,558.6
			2XX Personal Services - Employee Benefits	35.85	77.4
			3XX Purchased Professional and Technical Services	19,893.78	4,149.2
			4XX Purchased Property Services	972.14	4,512.0
			5XX Other Purchased Services	191.88	2,861.9
			6XX Supplies and Materials	18,162.10	11,346.7
			810 Dues and Fees	1,443.00	5,063.0
		21XX Sup	port Services - Students		
			1XX Personal Services - Salaries	20,884.17	17,399.6
			2XX Personal Services - Employee Benefits	310.97	191.7
			5XX Other Purchased Services	4,822.37	4,092.3
			6XX Supplies and Materials	0.00	1,188.6
		222X Edu	cational Media Services		
			1XX Personal Services - Salaries	4,429.32	1,672.0
			2XX Personal Services - Employee Benefits	21.96	20.5
		23XX Sup	port Services - General Administration		
			5XX Other Purchased Services	340.67	323.2
		24XX Sup	port Services - School Administration		
			2XX Personal Services - Employee Benefits	170.16	0.0
			5XX Other Purchased Services	45.00	0.0
		26XX Ope	eration and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	22,168.19	24,183.4
			4XX Purchased Property Services	97,744.37	405,771.5
			5XX Other Purchased Services	6,000.00	0.0
			6XX Supplies and Materials	6,436.58	0.0
		27XX Stud	dent Transportation Services		
			1XX Personal Services - Salaries	8,258.49	13,709.1
			2XX Personal Services - Employee Benefits	193.17	119.6



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Curren	t Expenditur	es, Other Fin	ancing Us	ses and Residual Equity Tr	ansfers Out	t <b>:</b>			Fund C	Code 26
RC	Program	Function	Object					2015 Value	2016 Val	lue
			4XX P	urchased Property Services				11,658.71		0.00
	280 Specia	al Education -	Local an	d State						
		24XX Sup	port Serv	ices - School Administratio	n					
			1XX Po	ersonal Services - Salaries				25,636.18	27	,337.79
			2XX Po	ersonal Services - Employee	Benefits			1,593.56	3	,283.09
		27XX Stud	dent Tran	sportation Services						
			1XX Po	ersonal Services - Salaries				2,519.69	3	,448.06
			2XX Po	ersonal Services - Employee	Benefits			149.08		166.40
	720 Schoo	l Sponsored A								
		27XX Stud		sportation Services						
	1XX Personal Services - Salaries							2,183.42	2	,358.84
	2XX Personal Services - Employee Benefits							128.86		119.76
				upplies and Materials				3,286.16		,731.89
otal C	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Equ	iity Transfe	rs Out	:	270,398.63		,686.72
				Schedule Of Ch	anges W	orksl	neet		Fund C	Code 26
Beginı	ning Fund Bal	lance						1,	,807,553.19	(1)
Total (	Current Rever	nues, Other Fin	nancing So	ources and Residual Equity T	Γransfers In				249,673.35	(2)
Total (	Current Exper	nditures, Other	Financing	g Uses and Residual Equity	Transfers Ou	ıt			553,686.72	(3)
Increa	se/Decrease o	f Reserve for	Inventorie	s						
-	This Year		0.00	Less Last Year	0	.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for	Encumbra	nces						
-	This Year		0.00	Less Last Year	0	.00	(4b)	0.00		
									0.00	(4)
Ending	g Fund Baland	ce (1 + 2 - 3 +	4)					1,	,503,539.82	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Currer	t Revenues, Other Financing	Sources and Residual Equity Transfers In:		Fund Code 28
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		471,927.77	70,172.86
	1117 District Levy - Distn	of Pr Yr's Prot/Dlq Taxes	463.78	0.00
	1123 Coal Gross Proceeds		319,173.47	584,612.01
	1190 Penalties and Interest	on Taxes	40.04	19.03
	1510 Interest Earnings		2,466.54	6,259.17
	1900 Other Revenue from	Local Sources	773.76	340.00
	3281 State Technology Aid	l	2,707.29	2,618.88
Total (	current Revenues, Other Fina	ncing Sources and Residual Equity Transfers In:	797,552.65	664,021.95
Currer	t Expenditures, Other Financ	cing Uses and Residual Equity Transfers Out:		Fund Code 28
PRC	Program Function (	Object	2015 Value	<b>2016 Value</b>
	1XX Regular Education Pr	rograms - Elementary/Secondary		
	222X Educati	onal Media Services		
	1	XX Personal Services - Salaries	103,890.14	105,742.85
	2	XXX Personal Services - Employee Benefits	5,042.35	4,015.67
	3	XXX Purchased Professional and Technical Services	145,953.25	200,416.01
	4	XX Purchased Property Services	751.89	0.00
	5	XXX Other Purchased Services	12,630.63	20,318.94
	6	XXX Supplies and Materials	147,589.46	203,000.72
	7	XX Property and Equipment Acquisition	30,849.60	4,503.15
	8	10 Dues and Fees	96.00	0.00
	23XX Suppor	t Services - General Administration		
	1	XX Personal Services - Salaries	0.00	10,182.50
	2	XX Personal Services - Employee Benefits	0.00	1,742.64
Total (	furrent Expenditures, Other l	Financing Uses and Residual Equity Transfers Out:	446,803.32	549,922.48



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## **44 Rosebud County** 0796 Colstrip Elem

		Schedule Of Ch	<mark>anges Worksh</mark>	eet		Fund C	Code 28
Beginning Fund Balance						580,823.23	(1)
Total Current Revenues, Oth	er Financing So	ources and Residual Equity 7	Transfers In			664,021.95	(2)
Total Current Expenditures,	Other Financing	g Uses and Residual Equity	Transfers Out			549,922.48	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve	e for Encumbra	nces					
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2	- 3 + 4)					694,922.70	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current	<mark>t Revenues, Other Financ</mark>	ing Source	es and Residual Equity	Transfers In	:			Fund C	Code 29	
PRC	Revenue						2015 Value	2016 Va	alue	
	1510 Interest Earnings						1,619.91		,697.93	
	1900 Other Revenue fro						18.00		,060.71	
	3445 State Combined F						52,466.78	52,466.78		
	5200 Sale or Compensa 6100 Material Prior Per						29,197.08 0.00		,224.77	
Total C	urrent Revenues, Other F		-	quity Transf	ers In:		83,301.77	:	,176.89	
Current	t Expenditures, Other Fin	nancing Us	es and Residual Equity	Transfers O	ut:			Fund (	Code 29	
PRC	Program Function	Object					2015 Value	2016 Va		
1110	1XX Regular Education	•	s - Elementary/Seconda	arv			2010 Value	2010 (4	·	
1XXX Instruction										
			0.00	8	,436.00					
	26XX Ope		upplies and Materials  I Maintenance of Plant	Services						
	_	4XX Pu	rchased Property Service	es			34,197.08		0.00	
		6XX Su	pplies and Materials				7,599.18		0.00	
Total C	urrent Expenditures, Oth	er Financi	ing Uses and Residual I	<b>Equity Trans</b>	fers Out	:	41,796.26	8	,436.00	
			Schedule Of C	<mark>Changes V</mark>	<mark>Vorks</mark> l	heet		Fund (	<b>Code 29</b>	
Beginn	ing Fund Balance							211,186.95	(1)	
Total C	Current Revenues, Other Fin	nancing So	urces and Residual Equit	ty Transfers I	n			60,176.89	(2)	
Total C	Current Expenditures, Other	r Financing	Uses and Residual Equi	ty Transfers (	Out			8,436.00	(3)	
Increas	se/Decrease of Reserve for	Inventories								
Т	This Year	0.00	Less Last Year		0.00	(4a)	0.00			
Increas	se/Decrease of Reserve for	Encumbrar	nces							
Т	This Year	0.00	Less Last Year		0.00	(4b)	0.00			
								0.00	(4)	
Ending	Fund Balance (1 + 2 - 3 +			262,927.84	(5)					



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Currer	nt Revenues, (	Other Financi	<mark>ing Sourc</mark>	es and Residual Equity T	ransfers In:			Fund C	ode 60
PRC	Revenue						2015 Value	2016 Va	alue
	1510 Inte	rest Earnings					176.88		25.32
Total (	Current Reve	nues, Other F	inancing	Sources and Residual Eq	uity Transfers In:		176.88		25.32
Currer	nt Expenditur	es, Other Fin	ancing Us	ses and Residual Equity T	Transfers Out:			Fund C	<mark>Code 60</mark>
PRC	Program	Function	Object				2015 Value	2016 Val	lue
	1XX Regu		_	ns - Elementary/Secondar quisition and Constructio	•				
			4XX P	urchased Property Services	3		168,723.30		0.00
Total (	Current Expe	nditures, Oth	er Financ	ing Uses and Residual Ed	quity Transfers Ou	ıt:	168,723.30		0.00
				Schedule Of Cl	<mark>hanges Works</mark>	heet		Fund C	Code 60
Begin	ning Fund Bal	ance						2,223.20	(1)
Total	Current Rever	ues, Other Fir	nancing So	ources and Residual Equity	Transfers In			25.32	(2)
Total	Current Exper	ditures, Other	Financing	g Uses and Residual Equity	Transfers Out			0.00	(3)
Increa	se/Decrease o	f Reserve for I	Inventorie	S					
,	This Year		0.00	Less Last Year	0.00	(4a)	0.00		
Increa	se/Decrease o	f Reserve for I	Encumbra	nces					
,	This Year		0.00	Less Last Year	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balanc	ce (1 + 2 - 3 +	4)					2,248.52	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

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Currer	nt Revenues, Other Financ	ing Sourc	es and Residual Equity T	ransfers In:				Fund C	ode 61
PRC	Revenue						2015 Value	2016 Va	alue
	1110 District Tax Levy	1110 District Tax Levy							,856.60
	1117 District Levy - Di	90.32		0.00					
	1190 Penalties and Inte	0.20	) 4.9						
	1510 Interest Earnings	2,952.93	,952.93 3,723						
Total (	Current Revenues, Other F	Financing	Sources and Residual Eq	uity Transfe	rs In:		3,043.45	128	,587.28
Currer	nt Expenditures, Other Fin	nancing U	ses and Residual Equity T	<mark>Fransfers Ou</mark>	t:			Fund (	Code 61
PRC	Program Function	Object					2015 Value	<b>2016 Value</b>	
	1XX Regular Education	n Progran	ns - Elementary/Secondar	ry					
	26XX Ope	eration an	d Maintenance of Plant S	Services					
		3XX P	urchased Professional and	Technical Ser	vices		3,690.00	26,643.49	
		4XX P	urchased Property Services	S			194,622.55	91,036.51	
	4XXX Fac		<b>Juisition and Constructio</b>						
		3XX P	urchased Professional and	Technical Ser	vices		25,750.00	6,960.0	
			applies and Materials				0.00		78.00
Total (	Current Expenditures, Oth	er Financ	ing Uses and Residual Eq	quity Transfe	ers Out	t <b>:</b>	224,062.55	124	,718.00
			Schedule Of C	<mark>hanges W</mark>	orks	heet		Fund (	Code 61
Begin	ning Fund Balance							301,654.77	(1)
Total	Current Revenues, Other Fin	nancing So	ources and Residual Equity	Transfers In				128,587.28	(2)
Total	Current Expenditures, Other	r Financing	g Uses and Residual Equity	y Transfers O	ut			124,718.00	(3)
Increa	se/Decrease of Reserve for	Inventorie	S						
,	This Year	0.00	Less Last Year	(	0.00	(4a)	0.00		
Increa	Increase/Decrease of Reserve for Encumbrances								
,	This Year	0.00	Less Last Year	(	0.00	(4b)	0.00		
								0.00	(4)
Endin	g Fund Balance (1 + 2 - 3 +	4)						305,524.05	(5)



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### Schedule of Revenues, Expenditures and Changes in Fund Balance 82 - Interlocal Agreement Fund

Curren	t Revenues, Other Finan	<mark>cing Sourc</mark>	es and Residual Equity	Transfers In:			Fund C	code 82
PRC	Revenue	2015 Value	2016 Va	lue				
	1510 Interest Earnings					316.26		431.17
	1900 Other Revenue fr	rom Local S	Sources			4,868.00		0.00
Total C	current Revenues, Other	Financing	Sources and Residual E	quity Transfers In:		5,184.26		431.17
Curren	t Expenditures, Other Fi	nancing Us	ses and Residual Equity	Transfers Out:			Fund (	Code 82
PRC	Program Function	Object	as Elementeur/Second	·		2015 Value	2016 Val	lue
	1XX Regular Education 1XXX Ins	_	ns - Elementary/Second	ary				
			urchased Professional and	d Technical Services		5,975.00		0.00
Total C	urrent Expenditures, Ot	her Financ	ing Uses and Residual I	<b>Equity Transfers Out</b>	:	5,975.00		0.00
			Schedule Of (	<mark>Changes Worksh</mark>	eet		Fund (	Code 82
Beginn	ning Fund Balance						37,852.37	(1)
Total C	Current Revenues, Other F	inancing So	ources and Residual Equi	ty Transfers In			431.17	(2)
Total C	Current Expenditures, Othe	er Financing	g Uses and Residual Equi	ity Transfers Out			0.00	(3)
Increas	se/Decrease of Reserve for	Inventorie	S					
Т	This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increas	se/Decrease of Reserve for	Encumbra	nces					
Т	This Year	0.00	Less Last Year	0.00	(4b)	0.00		
							0.00	(4)
Ending	g Fund Balance (1 + 2 - 3 +	+ 4)					38,283.54	(5)



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## **44 Rosebud County** 0796 Colstrip Elem

#### **Detail Expenditure**

Fund	Accou	unt		Description	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries	119,342.00	125,538.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	1,822.31
XX	457	1XXX	112	Certified Teacher Staff Salaries	1,109.40	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	1,670,911.42	1,921,766.28
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	21,154.57	19,606.49
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	998.02	922.01
XX	XXX	26XX	41X	Energy Utility Services	142,156.97	142,093.60
XX	XXX	4XXX	710	Land	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00



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### 44 Rosebud County 0796 Colstrip Elem

#### **Special Education Reversion**

#### **Special Education Allowable Cost Payments:**

If (e - f) is > 0, then [(e - f) \* 0.75] = reversion

a.	Instructional Block Grant Entitlement	60,177.60
b.	Related Services Block Grant Entitlement	20,059.20
c.	Total Entitlements Subject to Reversion	80,236.80
Pro	rated Cooperative Cost Payments:	
d.	Related Services Block Grant Entitlement (paid to coop)	0.00
e.	Minimum Special Education Expenditures to Avoid Reversion $[(c) * (1.33)] + [(d) * (0.33)]$	106,714.95
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	301,413.65
g.	Special Education Reversion Amount  If f = 0 then c = reversion FLSE	

#### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

#### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

0.00



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## 0796 Colstrip Elem

**44 Rosebud County** 

#### **Special Education Reversion**

		Ь	peciai Educ	ation Kev	CISIOII		
Program	Function	Object	Fund 01	Fund 13	Fund 24	<b>Fund 25</b>	<b>Fund 26</b>
280	1XXX	1XX	170,579.17	0.00	0.00	0.00	0.00
280	1XXX	2XX	21,075.43	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	746.02	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	54,641.26	0.00	0.00	0.00	0.00
280	21XX	2XX	563.51	0.00	0.00	0.00	0.00
280	21XX	3XX	23,187.38	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	27,337.79
280	24XX	2XX	0.00	0.00	0.00	0.00	3,283.09
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			270,792.77	0.00	0.00	0.00	30,620.88

301,413.65

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

<sup>\*</sup>Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



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### **44 Rosebud County** 0796 Colstrip Elem

Schedule of Changes in Long-Term Liabilities							
	(a)  Beginning Balance 7/1/2015	(b)  New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *	//1/2015	Additions	rayments	Reduction	[a+b-t-u]	F 1201/	F 1 2018
Compensated Absences	287,810.27	20,927.92	0.00	0.00	308,738.19	0.00	308,738.19
Total Governmental Activity							
Non-bond Long-Term Liabilities	287,810.27	20,927.92	0.00	0.00	308,738.19	0.00	308,738.19

<sup>\*</sup> Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

<sup>\*\*</sup> Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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### **Net Pension Liability FY2016**

	Beginning Balance	Additions	Reductions	<b>Ending Balance</b>
Governmental				
Net Pension - PERS	908,122.64	32,133.44	0.00	940,256.08
Net Pension - TRS	3,362,460.60	146,652.66	0.00	3,509,113.26